BINH DINH PHARMACEUTICAL AND MEDICAL EQUIPMENT JOINT STOCK COMPANY
(Incorporated in the Socialist Republic of Vietnam)

CONSOLIDATED FINANCIAL STATEMENTS
SECOND QUARTER OF 2026

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THE BOARDS OF DIRECTORS AND MANAGEMENT:

The members of the Boards of Directors and Management of the Company during the year and to the date of this report are as follows:

Board of Directors	
Mr Ta Nam Binh	Chairman
Mr Nguyen Tien Hai	Member
Ms Pham Thi Thanh Huong	Member
Mr Nguyen Ngoc Dung	Member
Mr Truong Thanh Liem	Member
Ms Nguyen Thi Minh Giang	Member
Mr Phan Tan Thu	Member

Board of Management	
Ms Pham Thi Thanh Huong	General Director
Mr Nguyen Ngoc Dung	Deputy General Director
Ms Banh Thi Ngoc Quynh	Deputy General Director

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	As of June 30, 2026	As of December 31, 2025
A. CURRENT ASSETS	**100**		**1,599,206,072,871**	**1,480,040,155,611**
I . Cash and cash equivalents	**110**	4	**185,301,123,201**	**202,783,644,602**
1. Cash	111		22,601,123,201	54,783,644,602
2. Cash equivalents	112		162,700,000,000	148,000,000,000
II. Short-term investments	**120**		**339,443,537,135**	**409,201,393,300**
1. Held-for-trading securities	121		1,393,300	1,393,300
2. Held-to-maturity investments	123	5	339,442,143,835	409,200,000,000
III.Current accounts receivable	**130**		**520,821,830,833**	**481,814,409,349**
1. Short-term trade receivables	131	6	494,250,591,878	495,347,003,230
2. Short-term advances to suppliers	132	7	72,952,524,729	40,788,245,884
3. Other short-term receivables	135	8	16,136,363,094	8,933,170,440
4. Provision for doubtful debts	136		(62,517,648,868)	(63,254,010,205)
IV.Inventories	**140**		**530,805,374,599**	**366,109,634,763**
1. Inventories	141	9	557,226,025,233	397,619,665,024
2. Provision for obsolete inventories	142	9	(26,420,650,634)	(31,510,030,261)
V. Other current assets	**160**		**22,834,207,103**	**20,131,073,597**
1. Short-term deferred expenses	161	10	9,711,730,109	8,972,511,923
2. Value-added tax deductible	162		11,218,920,888	10,800,145,333
3. Tax and other receivables from the State	163	17	1,903,556,106	358,416,341
			-	
B. NON-CURRENT ASSETS	**200**		**1,210,659,235,344**	**1,116,173,559,655**
I. Fixed assets	**220**		**348,492,546,529**	**354,226,404,219**
1. Tangible fixed assets	221	11	266,790,268,365	271,987,287,244
- Cost	*222*		*858,802,073,032*	*849,656,422,084*
- Accumulated depreciation	*223*		*(592,011,804,667)*	*(577,669,134,840)*
2. Intangible assets	227	12	81,702,278,164	82,239,116,975
- Cost	*228*		103,210,817,688	*103,210,817,688*
- Accumulated amortisation	*229*		*(21,508,539,524)*	*(20,971,700,713)*
II. Long-term biological assets	**230**		**444,310,230**	**533,172,276**
1. Long-term harvest crops	*237*		444,310,230	*533,172,276*
III. Long term assets in progress	**250**		**621,931,664,500**	**540,162,602,121**
1. Long-term Cost for work in process	251	13	1,014,222,197	1,034,280,829
2. Costs of capital construction in progress	252	13	620,917,442,303	539,128,321,292
IV. Long-term investments	**260**		**182,934,345,590**	**163,965,069,911**
1. Investments in associates	262		181,420,810,619	162,451,534,940
2. Investment in other entities	263	14	3,513,534,971	3,513,534,971
3. Provision for long term investment devaluation	264	14	(2,000,000,000)	(2,000,000,000)
V. Other long-term assets	**270**		**56,856,368,495**	**57,286,311,128**
1. Long-term deferred expenses	271	10	41,990,483,608	41,525,899,197
2. Deferred tax assets	272		14,865,884,887	15,760,411,931
TOTAL ASSETS (280=100+200)	**280**		**2,809,865,308,215**	**2,596,213,715,266**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

RESOURCES	Code	Notes	As of June 30, 2026	As of December 31, 2025
C. LIABILITIES	**300**		**1,072,851,707,885**	**860,234,784,589**
I . Current liabilities	**310**		**712,291,233,156**	**587,673,892,225**
1. Short-term Payable to supplier	311	15	224,154,879,578	217,824,029,248
2. Short-term advances from customers	312	16	11,819,199,344	15,454,643,486
3. Dividends payables	313		190,075,119,250	1,600,459,750
4. Taxes and charges payable to the State	314	17	25,352,741,007	53,527,734,518
5. Payables to employees	315		93,155,241,737	93,472,143,498
6. Short-term Costs payable	316	19	29,143,010,254	26,188,049,685
7. Short-term Unrealized revenue	319		654,545,454	
8. Other short-term payables	320	18	2,872,696,725	8,280,797,971
9. Short-term borrowings and finance lease liabilities	321	20	31,006,411,983	43,214,775,628
10. Bonus and welfare fund	323	21	104,057,387,824	128,111,258,441
II. Non-current liabilities	**330**		**360,560,474,729**	**272,560,892,364**
1. Long-term loans and finance lease obligations	339	20	226,069,878,401	132,000,000,000
2. Other long-term provisions	343		10,110,176,000	7,790,562,288
3. Scientific and technological development fund	344	22	124,380,420,328	132,770,330,076
D. OWNERS' EQUITY	**400**		**1,737,013,600,330**	**1,735,978,930,677**
I . Capital	**410**		**1,737,013,600,330**	**1,735,978,930,677**
1. Contributed charter capital/Share capital	411	23	945,293,470,000	945,293,470,000
- Shares with voting rights	*411A*		*945,293,470,000*	*945,293,470,000*
2. Share premium	412		20,921,442,000	20,921,442,000
3. Owners' other capital	414		1,822,619,130	2,242,183,741
4. Shares repurchased from itself	415		(1,952,796,558)	(1,952,796,558)
5. Foreign exchange differences reserve	417		9,908,587,186	8,804,077,510
6. Investment and development fund	418		230,880,981,458	230,880,981,458
7. Undistributed earnings/Accumulated losses	420		530,139,297,115	529,789,572,526
- Undistributed earnings/Accumulated losses up to prior year-end	*420A*		*360,714,670,271*	*307,961,246,103*
- Net profit/loss after tax this period	*420B*		*169,424,626,843*	*221,828,326,423*
TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)	**440**		**2,809,865,308,215**	**2,596,213,715,266**

M.S.D.N:4100259564 CÔNG TY CỔ PHẦN DƯỢC-TRANG THIẾT BỊ Y TẾ BÌNH ĐỊNH (BIDIPHAR) TỈNH GIA LAI

Le Thi Kieu My	**Do Huy Phuong**	**Pham Thi Thanh Huong**
Preparer	**Chief Accountant**	**General Director**
		July 27, 2026

CONSOLIDATED INCOME STATEMENT

SECOND QUARTER OF 2026

As at 30 June 2026

Unit: VND

Numerical order	Items	Code	Notes	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
1.	**Gross revenue from goods sold and service rendered**	**01**		**481,893,596,661**	**495,197,559,896**	**938,074,826,342**	**952,540,025,986**
2.	Deductions	02		10,227,237,928	20,660,542,824	18,321,530,242	36,957,955,944
3.	**Net revenue from goods sold and service rendered (10=01-02)**	**10**	**25**	**471,666,358,733**	**474,537,017,072**	**919,753,296,100**	**915,582,070,042**
4.	Cost of sales	11	26	246,281,795,823	232,145,622,465	490,419,636,890	444,959,413,880
5.	**Gross profit from goods sold and service rendered (20=10-11)**	**20**		**225,384,562,910**	**242,391,394,607**	**429,333,659,210**	**470,622,656,162**
6.	Financial income	22	28	10,304,167,047	5,012,073,275	17,963,000,828	9,208,164,187
7.	Financial expenses	23	29	4,546,068,420	3,486,091,363	8,242,220,055	6,696,479,833
	- In which: Interest expense		*29*	*661,918,990*	*785,038,711*	*1,502,114,786*	*1,504,623,076*
8.	Share of net profit from joint-ventures, associates	24		8,694,824,969	3,598,671,081	18,396,955,779	11,591,141,682
9.	Selling expenses	25	30	104,824,897,376	132,787,388,635	205,280,833,527	225,733,997,522
10.	General and administration expenses	26	31	26,416,637,050	7,138,364,117	48,223,578,095	54,251,622,322
11.	**Operating profit/(loss) (30=20+21+(22-23)+24-(25+26)**	**30**		**108,595,952,080**	**107,590,294,848**	**203,946,984,140**	**204,739,862,354**
12.	Other income	31		58,508,598	186,717,299	93,758,005	205,026,156
13.	Other expenses	32		383,849,857	676,495,059	685,279,268	2,298,476,386
14.	**Other profit/ (loss) (40=31-32)**	**40**		**(325,341,259)**	**(489,777,760)**	**(591,521,263)**	**(2,093,450,230)**
15.	**Accounting profit/ (loss) before tax (50=30+40)**	**50**		**108,270,610,821**	**107,100,517,088**	**203,355,462,877**	**202,646,412,124**
16.	Current corporate income tax expense	51	32	18,328,858,012	16,985,236,166	32,991,010,743	31,451,910,276
17.	Deferred income tax income/ (expense)	52	32	769,582,855	(221,219,011)	894,527,044	(151,253,734)
18.	**Net profit/ (loss) after tax (60=50-51-52)**	**60**		**89,172,169,954**	**90,336,499,933**	**169,469,925,090**	**171,345,755,582**

M.S.D.N:4100259564
CÔNG TY CỔ PHẦN DƯỢC-TRANG THIẾT BỊ Y TẾ BÌNH ĐỊNH (BIDIPHAR)
TỈNH GIA LAI

Le Thi Kieu My	**Do Huy Phuong**	**Pham Thi Thanh Huong**
Preparer	**Chief Accountant**	**General Director**
		July 27, 2026

CONSOLIDATED CASH FLOW STATEMENT

For the six-month period ended June 30, 2026

Unit: VND

Code	Items	Accumulated six months of 2026	Accumulated six months of 2025
I.	**CASH FLOWS FROM OPERATINGACTIVITIES**		
1.	***Profit/(loss) before tax***	**203,355,462,877**	**202,646,412,125**
	Adjustments for:		
2.	Depreciation of tangible fixed assets and investment properties and amortisation of intangible fixed assets	19,618,473,985	25,512,466,348
3.	Provisions/(reversal of provision)	(3,506,127,252)	(5,668,330,725)
4.	Foreign exchange (gains)/losses arising from revaluation of monetary accounts denominated in monetary currency	(222,846,771)	(16,859,961)
5.	(Profits)/losses from investing activities	(35,420,187,082)	(20,074,270,788)
6.	Interest expenses	719,584,365	1,504,623,076
7.	Other adjustments	(8,389,909,748)	-
8.	**Operating profit/(loss) before changes in working capital**	**176,154,450,374**	**203,904,040,075**
9.	(Increase)/decrease in receivables	(10,268,643,570)	(16,872,909,638)
10.	(Increase)/decrease in inventories	(159,606,360,209)	57,418,107,582
11.	Increase/(decrease) in payables	(30,479,986,590)	(66,799,854,595)
12.	(Increase)/decrease in prepaid expenses	(1,203,802,597)	699,914,637
14.	Interest paid	(737,258,365)	(1,605,116,076)
15.	Corporate income tax paid	(62,463,749,851)	(19,979,918,571)
16.	Other cash inflows from operating activities	14,040,000	1,248,815,372
17.	Other cash outflows for operating activities	1,391,921,159	(3,265,783,697)
20.	**Net cash from/(used in) operating activities**	**(87,199,389,648)**	**154,747,295,089**
II.	**CASH FLOWS FROM INVESTINGACTIVITIES**		
21.	Purchase and construction of fixed assets	(97,038,875,495)	(89,015,835,241)
23.	Bank term deposits	(168,942,143,835)	(98,700,000,000)
24.	Collection of bank term deposits	238,700,000,000	23,319,765,300
27.	Interest and dividends received	15,638,351,591	8,596,476,637
30.	**Net cash from/(used in) investing activities**	**(11,642,667,739)**	**(155,799,593,304)**
III.	**CASH FLOWS FROM FINANCINGACTIVITIES**		
33.	Drawdown of borrowings	198,136,924,754	28,948,466,352
34.	Repayment of borrowings	(116,275,409,998)	(27,913,500,637)
36.	Dividends paid/Profit distributed	(503,864,500)	-
40.	**Net cash flows from/(used in) financing activities**	**81,357,650,256**	**1,034,965,715**
50.	**Net increase/(decrease) in cash for the year**	**(17,484,407,131)**	**(17,332,500)**
60.	**Cash [and cash equivalents] at beginning of year**	**202,783,644,602**	**314,198,731,825**
61.	**Impact of exchange rate fluctuation**	**1,885,730**	**(4,207,418)**
70.	**Cash [and cash equivalents] at end of year**	**185,301,123,201**	**314,177,191,907**

M.S.D.N: 4100259564
CÔNG TY CỔ PHẦN DƯỢC-TRANG THIẾT BỊ Y TẾ BÌNH ĐỊNH (BIDIPHAR)
TỈNH GIA LAI

Preparer	Chief Accountant	General Director
Le Thi Kieu My	**Do Huy Phuong**	**Pham Thi Thanh Huong**
Preparer	**Chief Accountant**	**General Director**
		July 27, 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

1. CORPORATE INFORMATION

Binh Dinh Pharmaceutical and Medical Equipment Joint Stock Company (BIDIPHAR) ("the Company") was formerly known as Binh Dinh Pharmaceutical and Medical Equipment Company which was transformed from a state-owned enterprise into a one-member limited liability company owned by People's Committee of Binh Dinh Province in accordance with the Decision No. 264/QD-UBND on 23 June 2010 and the first Enterprise Registration Certificate ("ERC") No. 4100259564 issued by Department of Planning and Investment ("DPI") of Binh Dinh Province on 1 September 2010. Since March 2014, the Company has changed its legal ownership form from one-member limited liability company to joint stock company according to the second amended ERC No. 4100259564 issued by the DPI of Binh Dinh Province on 1 March 2014 and14th amendmed ERC issued by the Department of Enterprise and Collective Economy under the Department of Finance of Gia Lai Province on 11 september 2025.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange ("HOSE") with trading code as DBD in accordance with License No. 185/QD-SGDHCM issued by the HOSE on 24 May 2018.

The principal activities of the Group are manufacturing and trading in pharmaceutical products and medical equipment.

The Group's normal course of business cycle is 12 months.

The Company's registered head office is located at 498 Nguyen Thai Hoc Street, Quy Nhon Nam Ward,Gia Lai Province, Vietnam. In addition, the Company also has fifteen (15) branches located at other province/cities within Vietnam.

The number of the Group's employees as at 30 June 2026 was 1,509 employees.

Corporate structure

As at 30 June 2026, the Group's corporate structure included two (2) subsidiaries and an associate. Details are as follows:

Name		*Head office*	*Business activities*	30 June 2026 *and 31 December 2025*	
				Ownership (%)	*Voting rights (%)*
Subsidiaries					
(1)	Bidiphar Trading Company Limited	Gia Lai Province	Wholesale and retail sale of medicines, medicinal herbs, medical equipment	100.00	100.00
(2)	Bidiphar Organic Medicine Limited Company	Gia Lai Province	Production of medicines, medicinal chemicals and medicinal herbs	100.00	100.00
Associate					
(1)	Bidiphar Rubber Joint Stock Company	Gia Lai Province	Planting, mining, processing and trading rubber latex	33.58	33.58

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The consolidated financial statements of the Group expressed in Vietnam dong ("VND"), are prepared in accordance with the Vietnamese Enterprise Accounting System and Vietnamese Accounting Standard No. 27 - Financial Reporting and other Vietnamese Accounting Standards issued by the Ministry of Finance as per:

- Decision No. 149/2001/QD-BTC dated 31 December 2001 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 1);
- Decision No. 165/2002/QD-BTC dated 31 December 2002 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 2);
- Decision No. 234/2003/QD-BTC dated 30 December 2003 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 3);
- Decision No. 12/2005/QD-BTC dated 15 February 2005 on the Issuance and Promulgation of Six Vietnamese Accounting Standards (Series 4); and
- Decision No. 100/2005/QD-BTC dated 28 December 2005 on the Issuance and Promulgation of Four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying consolidated financial statements, including their utilization are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the consolidated financial position and consolidated results of operations and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 Applied accounting documentation system

The Group's applied accounting documentation system is the Computerised based.

2.3 Fiscal year

The Group's fiscal year applicable for the preparation of its consolidated financial statements starts on 1 January and ends on 31 December.

2.4 Accounting currency

The consolidated financial statements are prepared in VND which is also the Group's accounting currency.

2.5 Basic of consolidation

The consolidated financial statements comprise the separate financial statements of the Company and its subsidiaries for the Second quarter ended 30 June 2026.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continued to be consolidated until the date that such control ceases.

The financial statements of the subsidiary are prepared for the same reporting period as the parent company, using consistent accounting policies.

All intra-company balances, income and expenses and unrealized gains or losses resulted from intra-company transactions are eliminated in full.

Non-controlling interests represent the portion of profit or loss and net assets not held by the Group and are presented separately in the consolidated income statement and within equity in the consolidated statement of finalcial position.

Impact of change in the ownership interest of a subsidiary, without a loss of control, is recorded in undistributed earnings.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of changes in value.

3.2 *Inventories*

Inventories are measured at their historical costs. The cost of inventories comprises costs of purchase, costs of conversion (including raw materials, direct labor cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition.

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

Raw materials, tool and supplies and merchandise	-	actual cost on a weighted average basis.
Work-in-process and finished goods	-	cost of finished goods and work-in-process on a weighted average basis.

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, merchandise and other inventories owned by the Group, based on appropriate evidence of impairment available at the balance sheet date.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in theconsolidated income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the consolidated income statement.

3.3 *Receivables*

Receivables are presented in the consolidated statement of finalcial position at the carrying amounts due from customers and other debtors, after the provision for doubtful receivables.

The provision for doubtful receivables represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the consolidated income statement. When bad debts are determined as unrecoverable and accountant written off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in theconsolidated income statement.

3.4 *Tangible fixed assets*

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use. Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the consolidated income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the consolidated income statement.

3.5 *Intangible fixed assets*

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use. Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the consolidated income statement as incurred.

When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the consolidated income statement.

Land used rights

Land use rights are recorded as intangible fixed assets representing the value of the rights to use the lands acquired by the Group. The advance payment for land rental, of which the land lease contracts, and Land use rights certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

The useful life of land use rights are assessed as either definite or indefinite. Accordingly, the land use rights with definite useful life representing the land lease are amortized over the lease term while the land use rights with indefinite useful lives is not amortized.

3.6 *Depreciation and amortization*

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated on a straight-line basis over the estimated useful life of each asset as follows:

Buildings and structures	4 - 43 years
Machinery and equipment	4 - 12 years
Means of transportation	4 - 10 years
Office equipment	4 - 10 years
Computer software	4 - 10 years
Land use rights	50 years

3.7 *Construction in progress*

Construction in progress represents fixed assets under construction and is stated at cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until such time as the relevant assets are completed and put into operation.

3.8 *Borrowing costs*

Borrowing costs consist of interest and other costs that the Group incurs in connection with the borrowing of funds.

3.9 *Leased assets*

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Group is the lessee

Rentals under operating leases are charged to the consolidated income statement on a straight-line basis over the term of the lease.

3.10 *Deferred expenses*

Deferred expenses are reported as short-term or long-term deferred expenses on the consolidated statement of finalcial position and amortized over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

3.11 Accrual for severance pay

The severance pay to employee is accrued at the end of each reporting year for employees who have been worked for more than 12 months at the Group. The accrued amount is calculated at the rate of one-half of the average monthly salary for each year of service qualified for severance pay in accordance with the Labour Code and related implementing guidance. The average monthly salary used in this calculation will be revised at the end of each reporting period following the average monthly salary of the 6-month period up to the reporting date. Any increase or decrease to the accrued amount other than actual payment to employee will be taken to the consolidated income statement.

This accrued severance pay is used to settle the termination allowance to be paid to employee upon termination of their labour contract following Article 46 of the Labour Code.

3.12 Business combinations

Business combinations are accounted for using the purchase method. The cost of a business combination is measured as the fair value of assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange plus any costs directly attributable to the business combination. Identifiable assets and liabilities and contingent liabilities assumed in a business combination are measured initially at fair values at the date of business combination.

3.13 Investments

Investment in an associate

The Group's investment in its associate is accounted for using the equity method of accounting. An associate is an entity in which the Group has significant influence that is neither subsidiaries nor joint ventures. The Group generally deems they have significant influence if they have over 20% of the voting rights.
Under the equity method, the investment is carried in the consolidated statement of finalcial position at cost plus post-acquisition changes in the Group's share of net assets of the associates. Goodwill arising on acquisition of the associate is included in the carrying amount of the investment. Goodwill is not amortized and subject to annual review for impairment. Theconsolidated income statement reflects the share of the post-acquisition results of operation of the associate.

The share of post-acquisition profit (loss) of the associate is presented on face of the consolidated income statement and its share of post-acquisition movements in reserves is recognized in reserves. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment. Dividend/profit sharing receivable from associate reduces the carrying amount of the investment.

The financial statements of the associate are prepared for the same reporting period and use the same accounting policies as the Group. Where necessary, adjustments are made to bring the accounting policies in line with those of the Group.

Held-for-trading securities and investments in other entities

Held-for-trading securities and investments in other entities are stated at their acquisition costs.

Provision of the investments

Provision for diminution in value of the investment is made when there are reliable evidences of the diminution in value of those investments at the balance sheet date.

Increases or decreases to the provision balance are recorded as finance expense in the consolidated income statement.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognized as expense in the consolidated financial statements and deducted against the value of such investments.

3.14 Payables and accruals

Payables and accruals are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Group.

3.15 *Foreign currency transactions*

Transactions arising in currencies other than the currency used in the Company's accounting in VND are recorded at the actual transaction exchange rate on the transaction date, which is the average buying and selling transfer rate of the commercial bank that the Company regularly transacts with or the commercial bank that the Company is currently transacting with.

At the end of the accounting period, the Company re-evaluates the exchange rates of foreign currency-denominated monetary items according to the principle:

- Monetary items with foreign currency denominated principal are revalued at the average buying and selling transfer rates of the commercial bank where the Company regularly transacts.

- Separately, the balance of non-term deposits in foreign currency is re-evaluated according to the average transfer buying and selling rate of the commercial bank where the Company has the deposit account.

All foreign exchange differences incurred are taken to the consolidated income statement.

3.16 Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognized at cost and deducted from equity. No gain or loss is recognized in profit or loss upon purchase, sale, re-issue or cancellation of the Group's own equity instruments.

3.17 *Appropriation of net profits*

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Group maintains the following reserve funds which are appropriated from the Group's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting:

Investment and development fund

This fund is set aside for use in the Group's expansion of its operation or of in-depth investments.

Bonus and welfare fund

This fund is comprised of bonus, welfare fund for employees and bonus fund for the management, which is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits. This fund is presented as a liability on the consolidated statement of finalcial position.

Dividends

Dividends proposed by the Group's Board of Directors are classified as an allocation of undistributed earnings within the equity section of the consolidated statement of finalcial position, until they have been approved by the Group's shareholders at the Annual General Meeting. When these dividends have been approved by the shareholders and declared, they are recognized as a liability in the consolidated statement of finalcial position.

3.18 *Earnings per share*

Basic earnings per share amount is computed by dividing net profit attributable to ordinary equity holders of the Group (after adjusting for the bonus and welfare fund) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share amounts are calculated by dividing the net profit after tax attributable to ordinary equity holders of the Group by the weighted average number of ordinary shares outstanding during the period plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

3.19 *Revenue recognition*

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenue is recognized when the services have been performed and completed.

Interest income

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

Dividend and profit distribution income

Dividend and profit distribution income are recognized when Group is entitled to receive dividends or when the Group are entitled to receive profits from its capital contributions.

3.20 *Taxation*

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be paid to or recovered from the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to the consolidated income statement, except when it relates to items recognized directly to equity, in which case the current deferred income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Group to set off current income tax assets against current income tax liabilities and when the Group intend to settle its current income tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the balance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purpose.

Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at each balance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized, or the liability is settled based on tax rates and tax laws that have been enacted at the balance sheet date.

Deferred tax is charged or credited to the consolidated income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in the equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Group to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on the same taxable entity or when the Group intends either to settle current tax liabilities and assets on a net basis or to realize the assets and settle the liabilities simultaneously, in each future year in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.21 *Segment reporting*

A segment is a component determined separately by the Group which is engaged in providing products or related services (business segment) or providing products or services in a particular economic environment (geographical segment), that is subject to risks and returns that are different from those of other segments. As the Company's revenue and profit are derived mainly from manufacturing and trading pharmaceutical products in Vietnam while other sources of revenue are not material as a whole, management accordingly believes that the Group operates in a sole business segment of manufacturing and trading pharmaceutical products within a single geographical segment. Therefore, no further segmental information is required to be presented.

3.22 *Related parties*

Parties are considered to be related parties of the Group if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Group and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including close members of the family of any such individual.

4. CASH AND CASH EQUIVALENTS:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
Cash on hand	652,307,609	1,545,696,148
Cash in banks	21,948,815,592	53,237,948,454
Cash equivalent (*)	162,700,000,000	148,000,000,000
	185,301,123,201	**202,783,644,602**

(*) Cash equivalents represent term deposits with original term of less than or equal to 3 months at commercial banks.

5. SHORT -TEARM HELD-TO-MATURITY INVESTMENTS:

Held-to-maturity investments represent term deposits at commercial banks with original terms of more than three months and remaining terms of less than one year and earn interest at the applicable bank deposit rates.

6. SHORT-TERM TRADE RECEIVABLES:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
K Hospital Hanoi	12,878,052,369	17,831,669,100
Gia Lai Central General Hospital	14,357,932,808	15,186,298,375
Oncology Hospital - CS1 Ho Chi Minh	11,632,852,590	11,439,911,100
Dong Nam Technical Investment Company	45,131,856,249	45,131,856,249
Kien Tao Co,, Ltd	11,539,449,445	11,539,449,445
Others	398,710,448,417	394,217,818,961
	494,250,591,878	**495,347,003,230**

7. SHORT-TERM ADVANCES TO SUPPLIERS:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
Tuan Thang Limited Liability Company	4,185,000,000	-
Nam Viet Technology Company	5,286,113,136	2,329,100,568
Viet Son Engineering Company	8,868,295,372	4,434,147,686
Khai Dat Construction Design Joint Stock Company	11,690,796,341	
Sacombank Jewelry Company Limited	4,099,944,800	83,314,000
Others	38,822,375,080	33,941,683,630
	72,952,524,729	**40,788,245,884**

8. OTHER SHORT-TERM RECEIVABLES:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
Advance to employees	1,284,696,221	349,414,190
short term deposit	97,238,000	101,899,952
Interest receivable	6,450,116,699	5,065,236,988
Others	8,304,312,174	3,416,619,310
	16,136,363,094	**8,933,170,440**

9. INVENTORIES:

	As of June 30, 2026		Beginning balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Goods in transit	14,337,560,174	-	21,005,148,055	-
Raw materials	319,652,342,248	(25,360,650,820)	232,926,577,547	(30,381,868,122)
Tools and equipment	2,094,159,260	-	1,470,071,105	-
Work in progress	38,244,696,699	-	27,386,165,637	-
Finished goods	168,911,483,307	(656,922,965)	110,681,721,156	(949,155,812)
Merchandise goods	13,985,783,545	(403,076,849)	4,149,981,524	(179,006,327)
	557,226,025,233	**(26,420,650,634)**	**397,619,665,024**	**(31,510,030,261)**

10. DEFERRED EXPENSES:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
a, Short term		
Tools and supplies	1,869,949,590	3,175,150,107
Maintenance and repair	1,671,999,393	3,050,224,733
Office rental, land rental	422,000,000	401,900,000
Others	5,747,781,126	2,345,237,083
	9,711,730,109	**8,972,511,923**
b, Long term		
Tools and supplies	2,435,237,754	2,758,811,095
Maintenance and repair	7,755,668,125	7,681,864,024
Office rental, land rental	29,021,797,864	29,374,180,800
Others	2,777,779,865	1,711,043,278

	41,990,483,608	**41,525,899,197**

11. TANGIBLE FIXED ASSETS:

	Buildings and structure	Machinery and equipment	Means of transportation	Office equipment	Total
	VND	VND	VND	VND	VND
Cost:					
As of January 01,2026	**234,506,001,444**	**539,907,206,653**	**52,098,421,330**	**23,144,792,657**	**849,656,422,084**
Construction in progress completed	-	5,576,978,858	2,974,907,482	-	8,551,886,340
Newly purchases	507,949,593	1,264,670,081	5,371,596,051	-	7,144,215,725
Disposal	(1,137,000,000)	(5,280,796,572)	-	(132,654,545)	(6,550,451,117)
As of June 30, 2026	**233,876,951,037**	**541,468,059,020**	**60,444,924,863**	**23,012,138,112**	**858,802,073,032**
Accumulated depreciation:					
As of January 01,2026	**154,323,014,586**	**363,203,754,442**	**42,117,875,598**	**18,024,490,214**	**577,669,134,840**
Depreciation for the period	2,883,055,643	16,261,125,311	1,206,659,262	542,280,728	20,893,120,944
Disposal	(1,137,000,000)	(5,280,796,572)	-	(132,654,545)	(6,550,451,117)
As of June 30, 2026	**156,069,070,229**	**374,184,083,181**	**43,324,534,860**	**18,434,116,397**	**592,011,804,667**
Net carrying amount:					
As of January 01,2026	**80,182,986,858**	**176,703,452,211**	**9,980,545,732**	**5,120,302,443**	**271,987,287,244**
As of June 30, 2026	**77,807,880,808**	**167,283,975,839**	**17,120,390,003**	**4,578,021,715**	**266,790,268,365**

12. INTANGIBLE ASSETS:

	Land use rights	Computer software	Total
	VND	VND	VND
Cost:			
As of January 01,2026	**82,343,592,946**	**20,867,224,742**	**103,210,817,688**
Newly purchases	-	-	-
Construction in progress completed	-	-	-
Disposal	-	-	-
As of June 30, 2026	**82,343,592,946**	**20,867,224,742**	**103,210,817,688**
Accumulated depreciation:			
As of January 01,2026	**3,159,172,294**	**17,812,528,419**	**20,971,700,713**
Depreciation for the period	113,156,764	423,682,047	536,838,811
Disposal	-	-	-
As of June 30, 2026	**3,272,329,058**	**18,236,210,466**	**21,508,539,524**
Net carrying amount:			
As of January 01,2026	**79,184,420,652**	**3,054,696,323**	**82,239,116,975**
As of June 30, 2026	**79,071,263,888**	**2,631,014,276**	**81,702,278,164**

13. LONG TERM ASSETS IN PROGRESS:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
Hi-tech pharmaceutical factory (Nhon Hoi)	575,397,531,870	503,589,550,775
Project in medicinal plants	853,557,050	1,034,280,829
Powder injection line	23,496,972,309	23,496,972,309
Others	22,183,603,271	12,041,798,208
	621,931,664,500	**540,162,602,121**

14. EQUITY INVESTMENT IN OTHER ENTITIES:

	Ownership	Number of shares	As of June 30, 2026 and as of January 01,2026	
	Tỷ lệ phần sở hữu	Số lượng cổ phần	Cost	Provision
	%		VND	VND
Nghe An Pharmaceutical Medical Material and Equipment JSC	3.4	205,710	1,513,534,971	-
Thien Phuc JSC	10.0	200,000	2,000,000,000	2,000,000,000
			3,513,534,971	**2,000,000,000**

15. SHORT-TERM TRADE PAYABLES:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
Bach Khoa Limited Liability Company	8,871,784,504	19,264,779,810
Toan Thinh, JSC,	7,378,951,582	4,421,812,978
Tofflon Science	32,612,299,200	33,458,881,599
Truking Technology Limited	12,961,755,950	13,001,682,260
Cheiron Pharma	17,849,295,040	6,309,429,905
Others	144,480,793,302	141,367,442,696
	224,154,879,578	**217,824,029,248**

16. SHORT-TERM ADVANCES FROM CUSTOMERS:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
Cty CP Dược VP-PHARM	2,675,302,863	3,206,612,415
SABA TRADE CO,LTD-Monglia	1,170,587,705	1,170,587,705
CTY REXTON	1,225,288,200	1,225,288,200
Truong Phuc Company	1,824,006,801	1,040,000,301
Khác	4,924,013,775	8,812,154,865
	11,819,199,344	**15,454,643,486**

17. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET:

	As of January 01, 2026	To be submitted in six months of 2026	Submitted in six months of 2026	As of June 30, 2026
	VND	VND	VND	VND
Value-added tax ("VAT")	**405,646,343**	**1,435,282,907**	**1,497,408,294**	**343,520,956**
+Payable	*405,646,343*	*1,435,282,907*	*1,497,408,294*	*343,520,956*
+Receivable	-	-	-	-
VAT on imported goods	*(297,134,515)*	**21,573,842,656**	**21,841,540,791**	**(564,832,650)**
Import and Export Tax	-	**360,389,193**	**385,896,127**	**(25,506,934)**
Corporate income tax	**51,446,027,518**	**32,991,010,743**	**62,463,749,851**	**21,973,288,410**
+Payable	*51,446,027,518*	*32,991,010,743*	*62,463,749,851*	*21,973,288,410*
+Receivable	-	-	-	-
Personal income tax	**1,124,787,936**	**10,672,685,787**	**10,194,951,852**	**1,602,521,871**
+Payable	*1,173,158,693*	*11,932,976,554*	*10,194,951,852*	*2,911,183,395*
+Receivable	*(48,370,757)*	*(1,260,290,767)*	-	*(1,308,661,524)*
Land Tax	*(4,554,998)*	**3,493,654,546**	**3,493,654,546**	**(4,554,998)**
Others	**494,545,893**	**1,633,320,165**	**2,003,117,812**	**124,748,246**
+Payable	*502,901,964*	*1,624,964,094*	*2,003,117,812*	*124,748,246*
+Receivable	*(8,356,071)*	*8,356,071*	-	-
	53,169,318,177	**72,160,185,997**	**101,880,319,273**	**23,449,184,901**
In which:				
Receivable	*(358,416,341)*			*(1,903,556,106)*
Payable	*53,527,734,518*			*25,352,741,007*

18. OTHER CURRENT PAYABLES:

	As of June 30, 2026	As of December 31, 2025
	VND	VND
Remuneration for Board of Directors, and Audit Committee	564,417,951	6,407,417,951
Thien Phuc Charity Fund	1,028,022,166	1,028,022,166
Others	1,280,256,608	845,357,854
	2,872,696,725	**8,280,797,971**

19. SHORT-TERM ACCRUED EXPENSES:

	As of June 30, 2026	As of December31, 2025
	VND	VND
Selling expenses	27,448,351,505	24,773,459,652
Others	1,694,658,749	1,414,590,033
	29,143,010,254	**26,188,049,685**

20. LOANS:

	As of January 01, 2026	6 months of 2026		As of June 30, 2026
	VND	Increase	Decrease	VND
		VND	VND	
a,Short-term loan	**43,214,775,628**	**100,067,046,353**	**112,275,409,998**	**31,006,411,983**
Loan from banks	**27,214,775,628**	**96,067,046,353**	**108,275,409,998**	**15,006,411,983**
+ Bank for Investment and Development of Vietnam (BIDV),Binh Dinh Branch	14,268,551,500	72,399,981,301	71,662,120,818	15,006,411,983
+ Joint Stock Commercial Bank for Foreign Trade Of Vietnam, Binh Dinh Branch	12,946,224,128	23,667,065,052	36,613,289,180	-
Current portion	**16,000,000,000**	**4,000,000,000**	**4,000,000,000**	**16,000,000,000**
b,Non-current portion	**132,000,000,000**	**102,069,878,401**	**8,000,000,000**	**226,069,878,401**
Gia Lai Development Investment Fund	132,000,000,000	-	8,000,000,000	124,000,000,000
Bank for Agriculture and Rural Development of Vietnam, Binh Dinh Branch	-	102,069,878,401	-	102,069,878,401
	175,214,775,628	**202,136,924,754**	**120,275,409,998**	**257,076,290,384**

21. BONUS AND WELFARE FOUNDS:

	Bonus fund	Welfare fund	Bonus fund for management	Total
	VND	VND	VND	VND
As of January 01,2026	**49,017,924,602**	**73,230,409,537**	**5,862,924,302**	**128,111,258,441**
Increase from profits	20,000,000	25,298,247	-	45,298,247
Other increase	14,040,000	-	-	14,040,000
Adjustment down (*)	(10,217,905,761)	(10,217,905,761)		(20,435,811,522)
Used funds	(2,174,440,000)	(1,502,957,342)	-	(3,677,397,342)
As of June 30, 2026	**36,659,618,841**	**61,534,844,681**	**5,862,924,302**	**104,057,387,824**

(*) Adjustment to reduce the amount provisionally appropriated to the Bonus fund and Welfare Funds for 2025 from 10% to 3% of the 2025 profit after tax, in accordance with Resolution No, 62/NQ-ĐHĐCĐ2026 dated April 25, 2026, as approved at the 2026 Annual General Meeting of Shareholders of Binh Dinh Pharmaceutical and Medical Equipment Joint Stock Company (Bidiphar).

22. SCIENTIFIC AND TECHNOLOGICAL DEVELOPMENT FUND:

	Scientific and technological development fund	*Scientific and technological development fund formed fixed assets*	*Total*
	VND	VND	VND
As of January 01,2026	**115,949,061,957**	**16,821,268,119**	**132,770,330,076**
Profit appropriation	-	-	-
Other Decrease	(6,997,988,589)	-	(6,997,988,589)
Depreciation charged to scientific and technological development fund	-	(1,391,921,159)	(1,391,921,159)
As of June 30, 2026	**108,951,073,368**	**15,429,346,960**	**124,380,420,328**

23. OWNER'S EQUITY:

	As of June 30, 2026			Beginning balance		
	Number of shares	Ownership	Amount	Number of shares	Ownership	Amount
		%	VND		%	VND
GiaLaiDevelopment Investment Fund	12,485,606	13.21%	124,856,060,000	12,485,606	13.21%	124,856,060,000
KWE Beteiligungen AG	10,542,550	11.15%	105,425,500,000	10,053,550	10.64%	100,535,500,000
Others	71,461,106	75.60%	714,611,060,000	71,950,106	76.11%	719,501,060,000
Treasury shares	40,085	0.04%	400,850,000	40,085	0.04%	400,850,000
	94,529,347	**100%**	**945,293,470,000**	**94,529,347**	**100%**	**945,293,470,000**

24. OFF BALANCE SHEET ITEMS:

	As of June 30, 2026	As of December31, 2025
Foreign currencies:		
United States dollar (USD)	19,068.21	60,745.43
Euro (EUR)	125.25	128.61

25. REVENUE FROM GOODS SOLD AND SERVICES RENDERED:

	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
	VND	VND	VND	VND
Gross revenues	**481,893,596,661**	**495,197,559,896**	**938,074,826,342**	**952,540,025,986**
Of which:				
Sales of pharmaceutical finished goods	470,446,283,855	481,046,486,991	915,839,898,049	925,635,343,644
Sales of pharmaceutical merchandises	5,502,892,669	9,132,799,584	10,282,979,489	18,352,401,412
Sales of medical supplies	1,356,312,638	1,342,874,079	2,694,451,000	2,060,049,502
Sales of materials, packaging,tools and supplies	3,633,288,121	3,632,321,690	7,816,295,292	6,405,376,113
Others	954,819,378	43,077,552	1,441,202,512	86,855,315
Less	**10,227,237,928**	**20,660,542,824**	**18,321,530,242**	**36,957,955,944**
Trade discounts	9,019,159,749	19,798,148,473	16,082,092,955	35,472,522,732
Sales returns	1,208,078,179	862,394,351	2,239,437,287	1,485,433,212
Net	**471,666,358,733**	**474,537,017,072**	**919,753,296,100**	**915,582,070,042**

26. COST OF GOODS SOLD AND SERVICES RENDERED:

	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
	VND	VND	VND	VND
Cost of pharmaceutical finished goods sold	239,107,778,743	220,502,284,428	476,053,433,013	422,664,611,911
Cost of pharmaceutical merchandises sold	5,266,098,983	8,719,207,016	9,861,214,210	17,517,220,651
Cost of medical supplies sold	1,433,304,407	1,157,808,254	2,647,414,649	1,751,661,604
Cost of materials, packaging sold	(9,373,518)	1,728,083,454	1,371,341,152	3,000,294,195
Others	483,987,208	38,239,313	486,233,866	25,625,519
	246,281,795,823	**232,145,622,465**	**490,419,636,890**	**444,959,413,880**

27. PRODUCTION COST BY NATURE:

	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
	VND	VND	VND	VND
Raw materials and merchandise	218,719,243,343	155,791,207,104	390,268,882,646	307,843,209,880
Labor costs	106,436,450,797	110,682,364,925	199,451,116,169	206,998,076,616
Depreciation and amortization	9,908,845,864	13,120,236,697	19,618,473,985	24,822,085,412
External services expenses	38,100,067,651	35,392,313,642	76,160,131,770	71,913,520,108
Other expenses	46,949,546,709	37,074,216,176	85,248,695,037	79,281,470,760
Provision for doubtful debts	(805,293,246)	(2,395,638,454)	(736,361,337)	(2,636,652,332)
	419,308,861,118	**349,664,700,090**	**770,010,938,270**	**688,221,710,444**

28. FINANCIAL INCOME:

	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
	VND	VND	VND	VND
Interest income	9,878,704,075	4,641,512,746	17,023,231,303	8,483,129,106
Foreign exchange gains	425,462,972	370,560,529	939,769,525	725,035,081
	10,304,167,047	**5,012,073,275**	**17,963,000,828**	**9,208,164,187**

29. FINANCIAL EXPENSES:

	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
	VND	VND	VND	VND
Interest expenses	661,918,990	785,038,711	1,502,114,786	1,504,623,076
Payment discount	2,678,217,726	1,938,919,747	4,738,681,035	3,862,700,264
Foreign exchange loss	1,205,931,704	762,132,905	2,001,424,234	1,329,156,493
	4,546,068,420	**3,486,091,363**	**8,242,220,055**	**6,696,479,833**

30. SELLING EXPENSES:

	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
	VND	VND	VND	VND
Labor cost	55,181,607,883	89,054,475,683	105,672,587,661	127,060,924,177
Depreciation	910,894,028	799,894,049	1,705,759,263	1,603,975,254
External services expenses	9,831,824,220	12,066,155,137	25,153,540,668	28,382,771,658
Others	38,900,571,245	30,866,863,766	72,748,945,935	68,686,326,433
	104,824,897,376	**132,787,388,635**	**205,280,833,527**	**225,733,997,522**

31. GENERAL AND ADMINISTRATION EXPENSES:

	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
	VND	VND	VND	VND
Labor cost	15,450,386,566	(2,393,356,628)	29,227,955,150	35,142,955,651
Depreciation	602,731,785	2,240,948,477	1,214,410,630	4,594,233,109
External services expenses	4,989,506,237	4,339,689,394	8,790,131,485	7,856,473,707
Others	6,179,305,708	5,346,721,328	9,727,442,167	9,294,612,187
(Reversal of provision) provision	(805,293,246)	(2,395,638,454)	(736,361,337)	(2,636,652,332)
	26,416,637,050	**7,138,364,117**	**48,223,578,095**	**54,251,622,322**

32. CORPORATE INCOME TAX EXPENSE:

	Second quarter of 2026	Second quarter of 2025	Accumulated six months of 2026	Accumulated six months of 2025
	VND	VND	VND	VND
Current corporate income tax expense	18,328,858,012	16,985,236,166	32,991,010,743	31,451,910,276
Deferred income tax income/ (expense)	769,582,855	(221,219,011)	894,527,044	(151,253,734)
	19,098,440,867	**16,764,017,155**	**33,885,537,787**	**31,300,656,542**

33. COMPARATIVE FIGURES:

Comparison data of some indicators have been re-presented to be appropriate according to TT99/2025/TT-BTC as of January 01,2026 and as of December 31,2025 (Beginning Balance):

FINANCIAL POSITION	Presented according to TT200		Adjusted according to TT99	
	Code	As of December 31,2025	Code	As of December 31,2025
		VND		VND
1, ASSETS				
Long-term Cost for work in process	241	-	251	1,034,280,829
Costs of capital construction in progress	242	540,162,602,121	252	539,128,321,292
Long-term deferred expenses	261	42,059,071,473	271	41,525,899,197
Long-term harvest crops		-	237	533,172,276
		582,221,673,594		**582,221,673,594**
2, RESOURCES				
Dividends payables		-	313	1,600,459,750
Other short-term payables	319	9,881,257,721	320	8,280,797,971
Owners' other capital	414	-	414	2,242,183,741
Other funds	430	2,242,183,741		-
Subsidised fund	431	719,369,206		-
Fund for fixed assets in use	432	1,522,814,535		-
		12,123,441,462		**12,123,441,462**

M.S.D.N:4100259564 CÔNG TY CỔ PHẦN DƯỢC-TRANG THIẾT BỊ Y TẾ BÌNH ĐỊNH (BIDIPHAR) TỈNH GIA LAI

Le Thi Kieu My	Do Huy Phuong	Pham Thi Thanh Huong
Preparer	Chief Accountant	General Director
		July 27, 2026